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September 7, 2011

Scott D. Perlmutter, Esq.
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In Re: State ex. Rel. Smith vs. City of Akron
Court of Common Pleas Summit County, Ohio
Case No. CV-2009-04-3107 (the Lawsuit)

Dear Mr. Perlmutter:

We have been engaged by your office in connection with the referenced Lawsuit. In that regard you have asked us to review, determine and quantify the number of unsubstantiated credit card expenditures incurred by various Akron City Officials including Mayor Donald Plusquellic, as well as travel expenditures incurred by selected Akron City employees during the period of January 1, 2006 and December 31, 2008. We were also engaged to determine in our professional opinion if the supporting documentation provided would adequately substantiate the various travel, meal and entertainment expenditures. In addition, you have asked for our professional opinion as to the expense record substantiation that a governmental entity would reasonably expect to secure and maintain. Our findings and conclusions are contained in this report (the "Report").

Qualifications

- Certified Public Accountant with over 25 years of experience in public accounting
- Current Principal with Skoda Minotti's Litigation Support Practice Group with a concentration in forensic investigations, internal control assessments, labor relations, economic damages, and commercial disputes
- Certified Fraud Examiner with specific experience in the investigation of employee expense report fraud, waste, and abuse
- Certified in Financial Forensics with specific experience in the drafting of employee expense reporting policies and procedures to enhance internal control.
- Elected Official with nearly 22 years of service: 11 years as a Willowick City Councilman and 11 years as the Lake County Recorder
- Member of the Lake County Records Commission which oversees the retention and destruction of Lake County's public records
- Continuing Education compliant with regard to the Auditor of State's Certified Public Records Training ORC Section 149.43(E) (1)

Documents Reviewed

- Deposition of Director of Finance Diane Miller-Dawson
- Deposition of Donald L. Plusquellic
- Deposition of Accounting Manager Cynthia Donel
- Deposition of Melissa Barnhart
- Selected credit card statements from First Merit Bank and Fifth Third and related supporting documentation of Mayor Donald Plusquellic for the period January 1, 2006 through December 31, 2008
- Selected travel reports and corresponding supporting documentation for various City of Akron employees for the period from January 1, 2006 through December 31, 2008
- City of Akron Travel Policies issued in October 2006, January 2007, January 2008, July 2008, and January 2009
- City of Akron Credit Card Policy
- Management Letters issued by the State of Ohio Auditor to the City of Akron for the years of 2006, 2007, 2008, and 2009.
- City of Akron Record Retention Schedule

City of Akron Credit Card Policy

The City of Akron has a standard credit card policy which is a basic staple in most governmental entities, school districts, and private businesses.

Nothing emphasizes the value of such a policy more than the opening phrase. “The purpose of this policy is to improve control...” After all, most internal policies have been created for the sole purpose of enhancing overall internal accounting control.

Some important facets of the City of Akron’s Credit Card Policy are as follows:

- Any expenses incurred that are not in accordance with this policy provision will become the personal responsibility of the user.
- Credit cards are not to be used for fuel purchases for personal vehicles.
- Credit cards may not be used for personal charges under any conditions.
- Credit cards may be used for meals during meetings held to discuss public business on a discretionary basis.
- Use of the card is limited to individual purchases of \$500 or less. Exceptions to this apply to extended stay lodging, auto rental and conference registration, which may exceed this amount.
- User has the responsibility to sign receipt at the time of purchase and return customer copy of receipt along with supporting documentation (itemized receipt, list of registrants or attendance, etc.) that adequately explains the nature of the expense to the Mayor’s staff or Clerk of Council to reconcile the bank statement. Should a discrepancy arise, cardholder will be responsible for reimbursement of charges within 14 days of discovery.
- Alcohol is an inappropriate use of the City issued credit card.
- Authorized users agree to abide by all the requirements of this (credit card) policy.

We were provided with a copy of the Akron Credit Card Policy acknowledgement signed by Donald Plusquellic. According to Diane Miller-Dawson, this policy has been signed by all City employees that have been issued City credit cards.

Though the City has established a policy of maintaining receipts in order to substantiate credit card expenditures and verify the propriety of these expenditures, many of the important facets of the City’s Credit Card Policy cannot be independently verified as a result of the City’s failure to enforce the expense substantiation requirement of the very policy that they have acknowledged signing. Specifically, and absent providing the required supporting documentation, no one can prove or disprove whether alcohol was purchased, whether a meal was a personal meal with no City business purpose, or whether airfare was for a City employee or for that matter entirely personal.

City of Akron Travel Policy

We reviewed the City of Akron Travel Policies that was effective October 1, 2006, January 1, 2007, January 1, 2008, and July 1, 2008. These four policies were nearly identical in content.

The City's travel policy is adequately written and relatively consistent with the travel policies of other governmental entities. If adhered to and enforced by the Finance Department, it would serve as a valuable internal control tool that could minimize waste and abuse of public funds.

The City requires the employee to complete a Travel Expense Report – Part I prior to traveling. The purpose of Part I is to provide a basis for determining whether the trip is for an appropriate public purpose and to see if the trip has been approved by the proper City authority. Copies of the meeting, seminar, or conference agenda must be attached to the Part I that is being processed for City approval.

Travels of less than \$1,500 are submitted to the Accounting Manager for approval. Travel in excess of \$1,500 must be approved by the Mayor and Finance Director. If an employee travels without having prior approval of the Part I, the request for reimbursement of expenses may be denied. Further, any travel expenses incurred without prior approval are at the employee's risk and will require a written explanation as to why Part I was not approved in advance.

After travel has been completed, the employee is required to complete a Travel Expense Report – Part II which is similar to a standard expense report which summarizes the actual expenditures that have been incurred. The City's policy is clear and concise in what expense report documentation should be provided.

Section 2(b) “Detail all expenses in the appropriate space and attach ORIGINAL receipts.”

2(c) – “...attaching the Part I and the original Part II along with all original receipts to be reimbursed.”

2(d) – All expenditures are audited for content, accuracy, reasonableness, and for acceptable supporting documentation.

The following is a summary of the City's Travel Policy. In our analysis of credit card expenditures and travel expense reports we noted expenditures for airline tickets, rental cars, hotel accommodations, miscellaneous expenditures, and meals.

A written request for out of state travel needs to be submitted with the Part I to the Director of Finance for approval. Travel outside of the continental United States requires a special meal and incidental allowance based on a rate provided by the Federal Government. (The Accounting Manager has these rate schedules.)

Airline tickets purchased without Part 1 approval are at the employee's risk. The "original invoice" (for airline tickets) and the Part I must be sent to Accounting for payment.

Rental car use is not reimbursable unless identified on Part I and preapproved by the Director of Finance. The city will only reimburse for a mid-sized sedan unless otherwise approved.

Hotel accommodations require a detailed original billing showing payment must be submitted with the Part II for reimbursement. If an employee is accompanied by a spouse, the single rate must be obtained and evidence of the single rate submitted with the detailed billing. The City will reimburse at the single rate.

The City's written policy requires NO receipts for meals. Meals incurred locally in the normal process of conducting business (i.e. meeting with consultants) and which are not part of training or seminar sessions, will not be reimbursed. Locally is considered within 30 miles of the worksite. No increased meal allowances are permitted for travel within the United States. Rates are as follows: Breakfast \$8, Lunch \$12, Dinner \$23. Use of meal allowance for alcohol is prohibited.

There is no allowance for incidentals (i.e. expenses for laundry, cleaning/pressing of clothing, fees/tips for services such as porters, waitresses, waiters, and baggage carriers). Should written documentation for a meeting not be available, a letter should be sent along with Part I indicating the time, length, and business purpose of the meeting. This should be signed by the appropriate department head. This will satisfy the IRS rule of time, place, and business purpose.

Miscellaneous expenses "must be itemized, receipted, and explained." Parking, bridge, highway and tunnel tolls, tax fares, bus fares etc. are reimbursable if accompanied by original receipts.

Document Examination and Analysis
City Travel Expense Report Part II - (Exhibit 1)

We reviewed various City Travel Expense Report Part II and the attached substantiating documents for numerous City of Akron employees including Mayor Donald Plusquellic. In this analysis we reviewed the City Travel Expense Report Part II and attempted to identify the minimum number of receipts that should exist based on the representations reflected on the form. We examined 107 City Travel Expense Report – Part II.

Exhibit 1

Of the 1,383 minimum receipts that should exist in order for the expense report to be fully substantiated, we noted that 984 receipts, or 71%, were not attached. In as much as we were not provided with the majority of the supporting documentation, we assumed that for each expense item reflected on the City Travel Expense Report Part II that there was at least one receipt that should have been attached. It is possible that there could have been more than one receipt which totaled the amount claimed for reimbursement.

In examining the various City Travel Expense Report Parts I, II and the attached substantiating documents for numerous City of Akron employees including Mayor Donald Plusquellic we noted the following:

Specific Observations

1. The failure to require maintenance of adequate conference agenda and registration documentation leads to an inability to determine whether or not a per diem meal reimbursement is appropriate. For instance, George Romanoski attended a conference yet was paid a per diem for breakfast, lunch, and dinner.. Without the conference agenda attached to the expense report the City cannot determine if these reimbursed charges have been included in the registration and thus shouldn't be reimbursed to the employee.
2. Akron Service Director Rick Merolla attended the 2008 Israel Biomed Trade Show held from May 24, 2008 to May 31, 2008 at a cost of \$4,884.60. In addition to Mr. Merolla, he was accompanied by four other City of Akron employees R Bowman, H Gudell, D Silk, and R Weinberg. Hotel charges for the five totaled \$8,400, ground transportation \$4,250, and airfare \$8,311.50. The initial invoice reflected that 12 airlines reservations were held.

3. We frequently noted on a Part II examined that there was a stamp that stated "Mayor Plusquellic declines reimbursement on meals." On the Part II Travel Expense Report, he often claimed reimbursement at the per diem rate for breakfasts, lunches and dinners only to waive reimbursement. Again, without providing the conference agenda one is not able to independently determine if such meals were provided or if the employee received a financial benefit.
4. Mayor Donald Plusquellic and Diane Miller- Dawson failed to date many Part II forms.
5. A Part II Report for Mayor Donald Plusquellic reflected a departure date of March 4, 2006 when in fact the Las Vegas Summit that he was attending didn't begin until March 6, 2006. No documentation or explanation of the travel from March 4th and 5th was provided.
6. Many of the Part II Expense Reports did not have any substantiating documents provided. Many reports reflect that the expenditures have been charged to the City's Visa. No statements or receipts for those expenditures were provided with the Part IIs.
7. Mayor Plusquellic attended a Leadership Forum on Public Schools in St. Petersburg, FL on Tuesday April 11, 2006. The Expense Report Form Part II reflected that he departed on April 8, 2006. The event invitation read "When you arrive on April 10, 2006..." No documentation or explanation of the travel from April 8th through April 10th was provided.
8. Mayor Donald Plusquellic arrived on August 18, 2006, two days before the August 20, 2006 beginning of the China US Exchange in Park City Utah. No documentation or explanation of the travel from August 18
9. The Mayor attended conferences on "Global Climate Change" and "Water Resources in Stressed Environments" in Santa Barbara, CA and Girdwood, AK.
10. On January 11, 2007 Mayor Donald Plusquellic's Expense Travel Report reflected attending an Inaugural meeting in Columbus Ohio for Gov. Strickland. This trip was in conjunction with another trip to Washington DC held on January 11th and 12th. Mayor Plusquellic returned on January 15th. On both Part I and Part II, there was no indication of any hotel accommodations which was unusual.
11. Part II Travel Form was dated October 29, 2008 for travel to a USCM Annual Leadership Meeting (Key West, FL) in February of 2007. There were other Part II forms that were dated many months, one even completed a year later, after the trips were completed.

12. Part II Travel Form dated November 7, 2008 (for a trip in early November 2007) reflected the City paid for “overweight luggage” as well as several meals that were divided by two and once by three as a result of other City employees on the trip (Moneypenny and DeShazor). If City employees were accompanying the Mayor on the trip, there would be no basis for dividing these charges. The lack of complete documentation made it impossible to determine all of the people on this trip..
13. May 20, 2008 correspondence between the City of Akron and SGI Global Business Advisors LLC indicated that the City paid SGI Global Business Advisors LLC \$26,400.10 (no itemization provided) for costs incurred with the Biomed Israel 2008 Mission. The itinerary and program reflected Melissa Barnhart as from the City of Akron. Also attending and a part of the travel arrangements were Robert Bowman, Bob Cooper (CB Richard Ellis), Zev Gurion, Howard Gudell, Michael & Sue Lehere, Christina Merletti, Richard Merolla, Donald Plusquellic, Ben Shappley, David Silk, Ilene Shapiro (Summa Foundation), Marco Sommerville and Rita Weinberg. The mission included tours of Jaffa, Galilee, Nazareth, various religious sites, a boat ride on the Sea of Galilee, a group tour of Jerusalem, and Masada. The participants were also scheduled to receive a mud bath and massage.
14. There were many Part I and Part II forms completed wherein expenses were reflected yet the requested reimbursement was crossed out and a “O” reflected. References were commonly reflected that specific expenses were paid on the City Visa. Rarely was any substantiation affixed to these records.
15. Part II Form dated February 4, 2009 (Shanghai, Israel trip) reflected a charge of \$550 for “Mayor’s Passport Fees” that was charged to Bob Bowman’s City Credit Card. We were not provided with any of Bob Bowman’s credit card statements and corresponding substantiation. Nightly individual Tel Aviv hotel room rates for Plusquellic, Bowman, and Sommerville ranged from \$270 to \$310.
16. Included with a Part II Expense Report submitted by Robert Bowman we noted that he rented an Audi A4 Avant for \$558 when he could have selected a rental auto at a reduced rate.
17. Robert Bowman charged \$769.31 for an August 2006 for first class airline tickets to Salt Lake City, UT to Don Plusquellic’s Visa. There were also two charges totaling \$225 for “mountain jitney” service to transport Mr. Bowman from the airport to the hotel.
18. Five Akron employees (Diane Miller Dawson, Donald Plusquellic, Marco Sommerville, Garry Moneypenny, Catherine Watson, and Cheri Cunningham traveled to New York to meet with bond rating companies in November 2006. The best available rate at the Renaissance New York Hotel Times Square was \$549 per night or \$626 including all taxes.

19. George Romanoski took his wife Janice to the NLC Congressional Conference in Reno, NV in December 2006. There was a \$60 spousal fee on the conference application. We were not able to determine if such costs were charged to the Mayor's Visa. The airfare costs charged to the Mayor's Visa reflected on Romanoski's Part II Request for Reimbursement was \$863.23. Detailed items were blacked out on his Atlantis hotel receipt.
20. Diane Miller Dawson took her husband Len to the NLC Congressional Conference in Reno, NV in December 2006. There was a \$60 spousal fee on the conference application. We were not able to determine if such costs were charged to the Mayor's Visa. Detailed items were blacked out on the Atlantis hotel receipt.
21. We noted that on the return trip from the Reno, NV conference mentioned above that Warren Woolford, Diane Miller Dawson and George Romanoski all flew first class from Reno, NV to Atlanta, GA.
22. We noted that on the trip to the Reno, NV conference (from Cleveland) that Warren Woolford, Diane Miller Dawson and George Romanoski all flew first class from Cleveland, OH to Houston, TX.
23. Warren Woolford took his wife Betty to the NLC Congressional Conference in Reno, NV in December 2006. There was a \$60 spousal fee on the conference application. We were not able to determine if such costs were charged to the Mayor's Visa.
24. In October 2007 Samuel DeShazior traveled to Germany. The Avis car rental costs reflected on his Travel Expense Report Part II was \$2,273.30.
25. George Romanoski attended the National League of Cities Conference in Washington DC in March of 2008. The hotel reservation reflects two people, requesting a double room with a king bed. On the Omni hotel receipt the number of guests "2" was crossed out and a "1" written in. There was a lack of substantiating documentation, including documentation regarding a single and double room rate, which would clear up the discrepancy in this transaction record.
26. In many instances travel charges were reflected on another employee's credit card. Many times these were the Mayor's, yet no receipts nor credit card statements were attached to the Part II's. Allowing such to occur makes it difficult to trace transactions reflected on the Part II's to even the actual credit card.
27. Samuel DeShazior traveled to Italy in April 2008. On the TUIfly invoice 2 passengers were reflected. The other passenger was Jerome Lesnick. There is no substantiating or identifying documentation regarding Mr. Lesnick.

28. Warren Woolford and Marco Sommerville both attended the ICSC Spring Convention in Las Vegas, NV in May 2008. We were not provided with a convention agenda but we did note that Mr. Woolford departed on May 18th and returned on May 21st and Mr. Sommerville departed on May 17th. Again, the lack of an agenda comprised an auditor's ability to ascertain the propriety of this trip and expenses incurred, such as Mr. Sommerville's lodging, which was \$370 more than Mr. Woolford's accommodations
29. Diane Miller Dawson attended the GFOA 102nd Annual Conference in Fort Lauderdale in June of 2008. Her husband Lenwood Dawson accompanied her on the trip. She charged the City for the per diem rate for breakfast and dinner. The hotel invoice was in the name of Lenwood Dawson. No conference agenda was provided.

Document Examination and Analysis

Donald Plusquellic Credit Card Statements – (Exhibit 2)

We examined selected credit card statements and corresponding substantiating for the period January 1, 2006 through December 31, 2008 for Mayor Donald Plusquellic.

Donald Plusquellic initiated transactions on First Merit and Fifth Third credit cards.

In the credit card statements examined there were 498 transactions totaling \$109,064. 96 transactions totaling \$33,954, or 19 %, were substantiated. 402 transactions totaling \$75,111 in our opinion were not properly substantiated.

We identified many Akron area restaurant charges that were prohibited for reimbursement according to the City of Akron Travel Policy.

We noted late payment charges assessed as well as charges to CVS Pharmacy, Starbucks coffee travel mugs, Rhapsody music, and Dell catalog sales, all of which would be improper expenditures by the letter of the City's credit card policy.

Specific Observations

1. Warren Woolford's Expense Report Part II dated March 7, 2006 reflected that he made a request for four full days of reimbursements for three meals per day at the daily per diem rate when attending this conference. We were not provided with any details or an agenda for the conference. At times some meals may be provided and included in the registration price. We also noted that the return flight was to arrive at 6pm yet a \$23 per diem dinner was claimed for that date.
2. National League of Cities correspondence reflected that Robert Bowman, Diane Miller Dawson, George Romanoski, Donald Plusquellic, and Warren Woolford, took their spouses and or a companion to the National League of Cities Conference in Reno, NV. Event fees associated with the spouses was \$60 each. Without detailed substantiation we cannot determine if the City was ever reimbursed for these costs or any other costs such as airfare, meals or increased room fees associated taking a non-employee guest on this trip that may have been charged to the City of Akron.
3. Marco Summerville flew first class from Las Vegas, NV to Reno, NV on December 6, 2006.
4. Warren Woolford charged hotel rooms at the Excalibur in Las Vegas between May 19, 2007 and May 22, 2007 totaling \$1,240.06. May 19, 2007 was a Saturday.

5. Warren Woolford charged hotel rooms at the Hotel New Orleans Convention Center between November 14, 2007 and November 17, 2007 totaling \$894.58. November 17, 2007 was a Saturday. Mr. Woolford checked out on Sunday November 18, 2007.

Loose Expense Receipts – (Exhibit 3)

We were provided with 52 expense receipts totaling \$39,852.96 that were incurred by or for the benefit of various City of Akron employees.

Specific Observations

1. Various hotel bills incurred by Donald Plusquellic reflected that the number of room occupants was “2”. No documentation regarding a single versus double room rate was provided.
2. Hilton Miami Downtown hotel bill in the amount of \$890.40 indicated two adult room occupants for Donald Plusquellic. The invoice was for three nights beginning on January 24, 2008 and reflected a departure date of January 27, 2008. January 24th was a Thursday and January 27th was a Sunday.
3. 2008 Leadership Summit conference order confirmation reflected that the conference began on Sunday February 3, 2008 and concluded on Tuesday February 5, 2008. We identified a hotel reservation confirmation for the Wyndham Orlando Resort with an arrival date of Saturday February 2nd and a departure date of Monday February 4th.
4. US Conference of Mayors 2008 Winter Leadership Conference was held on February 21 – 23, 2008 in Key West, FL. Donald Plusquellic rented an auto from Dollar Rent a Car on February 22, 2008 and returned it on February 25, 2008. The total cost of the auto rental was \$469.80.
5. Memo from Shawanna Swartz on March 23, 2008 reflected that Dave Lieberth charged \$1,600 for Continental Airline deposits for 20 people at \$40 flight (\$80 per person total) each for the All American City Award in Tampa, FL that was held on June 5-7, 2008.
6. Memo from Shawanna Swartz on May 6, 2008 reflected that Dave Lieberth charged \$8,640 for Continental Airline for 40 people at \$216 each for the above referenced award in Tampa, FL that was held on June 5-7, 2008. Amongst the list of 20 were the spouses of Warren Woolford and Marco Sommerville. It would appear that there were spouses of other City employees included on this expenditure.

7. June 5, 2008 Boizao Steakhouse receipt identified the customer as Mayor Donald Plusquellic charged 62 dinners in addition to other charges totaling \$3,534.18. The 20% tip incurred was \$589. In addition, there was another unidentifiable charge on this date in the amount of \$286.52.
8. June 5, 2008 Café Waterside in Tampa, FL charge card receipt reflected 66 dinners totaling \$1505.88. (We were not provided with any accommodation substantiation for this group trip.)
9. Charge receipt at The Churchill Hotel in Washington DC in June of 2008 reflected the room type as "Premier King".
10. United States Conference of Mayors registration receipt reflected that Melissa Barnhart was reflected as a spouse.

Record Retention Policy

We were provided with the City of Akron's Record Retention Policy. The Policy requires that expense records, disbursement records, invoices and supporting documents shall be retained for 3 years.

A "Record" is defined by the City Record and Retention Schedule to be "any document, device, or item, regardless of physical form or characteristic, including an electronic record, created or received by or coming under the jurisdiction of any public office of the state or its political subdivisions, which serves to document the organization, functions, policies, decisions, procedures, operations, or other activities of the office." (Ohio Revised Code 149.011(G)).

In compliance with such a policy, we would have expected to have been provided with all of the supporting documentation associated with the purchase of travel, meals, airfare, lodging and all credit card charges made with public funds.

The written policies of the City require maintenance of supporting documentation, and finance department employee Cindy Donel stated that receipts are kept properly when they are maintained by City employees. Melissa Barnhart also stated that the Mayor maintained meal receipts.

Furthermore, the IRS and Ohio Auditor both do not believe that credit card statements alone are adequate substantiation for credit card purchases. There are too many unanswered questions as to expenditure authenticity without the substantiating documentation. In this day and age of governmental transparency, it is extremely unusual that a large municipality, such as the City of Akron, would require materially less documentation in the face of public scrutiny than most other governmental entities and private businesses.

Management Letters from the Auditor of State to the City of Akron

We reviewed management letters from the Auditor of State to the City of Akron for the years 2006 through 2009.

According to the State of Ohio Auditor Best Practices (Fall 2007) in discussing the value of a management letter, “the auditor may also provide the entity with a separate letter denoting certain immaterial instances of noncompliance and other recommended practices. Although these are certainly important, they are not significant enough to impact the auditor’s ability to provide an opinion on the entity’s financial statements.”

Therefore, the fact that the City of Akron has traditionally received an unqualified opinion from the Auditor State merely means that the financial statements (taken as a whole) present fairly, in all **material** respects, the entity’s financial position, results of operations, and cash flows in accordance with GAAP or other acceptable accounting basis. The opinion does not indicate the financial health of an entity or that the City is free of waste and abuse; only that the amounts, footnotes, and presentation formats conform to GAAP or other acceptable accounting basis and are not misleading to readers.

A financial statement audit is not guarantee that no fraudulent activity has occurred. According to SAS 99, “absolute assurance is not attainable and thus even a properly planned and performed audit may not detect a material misstatement from fraud.”

The fact that the State Auditor has repeatedly identified areas of concern with regard to travel and credit cards in a management letter is very important.

Credit card expenditures have been noted as an area for improvement in every management letter. Travel reimbursements were noted as an area for improvement in 2006 and 2007.

Travel Reimbursements

The Auditor of State recommended that “the City should amend its travel policy to include the following: A detailed itemized receipt showing the employee’s expenditure with a description of the item/service purchased and a corresponding amount should be submitted.” Continuing, the Auditor stated, “In amending the policy, the City will help ensure that it is reimbursing employees for only items they purchased and for allowable expenditures per Auditor of State Bulletins 2004-002 and 2003-005. Any per diem amounts with no supporting receipts should be included on the employee’s year-end form W-2 as a taxable fringe benefit.”

Credit Card Expenditures

In every year 2006 – 2009, the Auditor of State addressed the City of Akron’s lack of itemized receipts and recommended that the City require all employees to submit itemized receipts. Meals, travel and credit card expenditures when combined are immaterial (in an auditing sense) with regard to the audit of the City of Akron.

In the management letter the Ohio Auditor of State references the City’s own travel policy, “User has the responsibility to sign receipt at time of purchase and return customer copy of receipt along with supporting documentation (itemized receipt, list of registrants, or attendance, etc.) that adequately explains the nature of the expense ...”

The Ohio Auditor of State continued, “Failure to obtain itemized receipts and invoices for credit card purchases increases the risk that public monies could be used to purchase alcoholic beverages or other improper items. In addition, purchases could be made contrary to the City’s Travel Policy and Credit Card Policy.”

The Auditor wrote, “The City should require all officials and employees to follow the City’s Credit Card Policy and Travel Policy and provide adequate supporting documentation for all purchases.”

The Auditor concluded, “The City should require all officials and employees to submit itemized receipts and provide adequate supporting documentation for all purchases to comply with the City’s Credit Card Policy and demonstrate whether an expenditure is for a public purpose...”

IRS Substantiation Requirements

2011 Master Tax Guide

“As with any other deductible expense, an employee must adequately substantiate business expenses in order to deduct them. More specific substantiation requirements apply with respect to the following expenses, which are deemed particularly susceptible to abuse: expenses with respect to travel away from home (including meals and lodging)... These expenses must generally be substantiated by adequate records or other sufficient evidence corroborating the taxpayer’s own statement. Code Sec. 274 (d); Temp. Reg. 1.274-5T. The expenses must be substantiated as to amount, time, place, and business purpose.”

IRS Publication 463 Travel, Entertainment, Gift, and Car Expenses

Associated Test – “Generally, an expense is associated with the active conduct of your trade or business if you can show that you had a clear business purpose for having the expense.”

Documentary evidence – “You generally must have documentary evidence, such as receipts, cancelled checks, or bills, to support your expenses.”

Adequate Evidence – “Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential character of the expense. For example, a hotel receipt is enough to support expenses for business travel if it has all of the following: the name and location of the hotel, the dates of stay, and separate amounts for charges such as lodging, meals, and telephone calls. A restaurant receipt is enough to prove an expense for a business meal if it has all of the following information: the name and location of the restaurant, number of people served, date and amount of the expense.

Ohio Auditor of State

Best Practices – Spring 2004

“Based on a review of travel policies from several governments in Ohio and in other states, most (travel policies) contain similar controls to prevent abuses, foster accountability, and ensure appropriate levels of reimbursement.”

Generally, a travel policy will include, “a requirement that employees must substantiate travel expenses with original receipts, or if a per diem meal amount is provided, employees are responsible for expenses above and beyond the per diem.”

Best Practices – Spring 2006

General Red Flags – “Unsupported transactions, missing or altered documents, evasive or unreasonable responses to questions.”

Expenditures – “Require the individual who signs the checks to review invoices and other documentation to verify that the amount of the purchases and to ensure that the purchases are for government business.” (Supporting documentation should be reviewed.)

Procurement and Credit Cards – “Review purchases along with receipts and invoices to ensure that they are related to official government business.”

Best Practices – Winter 2006

“Internal Controls – In general, internal controls are tools that help organizations be effective and efficient while avoiding serious problems such as overspending, operational failures, and violations of law. Internal controls are the structure, policies, and procedures put in place to provide reasonable assurance that management meets its objective and fulfills its responsibilities. They also facilitate the achievement of management objectives by serving as checks and balances against undesired actions (e.g. fraud).”

“Written Policies and Standard Operating Procedures” – Governments should formally articulate their functions and corresponding processes with written policies and standard operating procedures. Governments should give all employees copies of the written policies and procedures, require employees to acknowledge their receipt, and hold employees accountable to them. Policies help employees know what is expected by management while standard operating procedures are developed to direct employees on the steps required to complete a process. Without written policies and standard operating procedures to guide various job-related processes, employees can more easily take advantage of various situations and commit fraud.”

Disclaimer

We were provided with selected documentation.

We did not attempt to cross reference or directly trace any of the Part II expenses with any of the individual expense receipts or credit card statements separately provided. If supporting documentation was attached to the Part II or credit card statement it was reviewed. The City's travel policies would require any relevant credit card statement and other supporting documentation to be attached to the Part II.

We did not attempt to account for or match up the Travel Form Part I to the corresponding Travel Form Part II's or perform any analysis on the variances in amounts or expenditures reflected on the two forms.

Findings and Conclusions

1. Travel, meal and entertainment expenditures have been inadequately substantiated according to expense substantiation requirements of the Ohio Auditor of State and the Internal Revenue Service.
2. City employees including Mayor Donald Plusquellic have not adhered to the City of Akron's Travel Policy.
3. City employees including Mayor Donald Plusquellic have not adhered to the City of Akron's Credit Card Policy.
4. The City of Akron has repeatedly failed to heed the recommendations of the State of Ohio Auditor to improve the internal controls associated with travel and credit card substantiation. In depositions, the City's Finance Director Diane Miller Dawson and Mayor Donald Plusquellic both acknowledged disregarding the recommendations.
5. Due to a lack of expense substantiation, we were unable to verify that payments for meals and entertainment did not include the expenditure of City funds for alcohol or any other prohibited uses.
6. Due to a lack of expense substantiation, we were unable to verify that payments for airfare and lodging were made exclusively for City of Akron employees.
7. Mayor Donald Plusquellic has repeatedly failed to adhere to the City of Akron Travel Policy which prohibits meal reimbursement (or payment) within 30 miles of the City of Akron.
8. The Finance Director and Mayor of the City of Akron both believe that providing expenditure substantiation for travel, meals and entertainment charges other than the credit card statement is inefficient and burdensome and therefore not required.

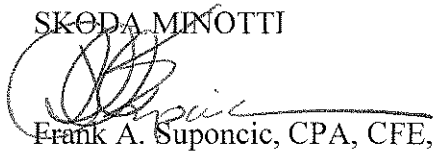
9. The Finance Director and Mayor of the City of Akron both have failed to set the proper “anti-fraud leadership tone at the top”, with regard to the generally accepted internal control value of substantiating all credit card and travel expenditures as recommended by the Ohio Auditor of State.
10. Without requiring attendees to provide conference or seminar agendas, travel logs, and other corroborating evidence, it is impossible to determine if City employees added extra days at the beginning and end of legitimate City travel for personal use. As a result, the City may have paid for additional meals, accommodations, and auto rental that were in fact personal in nature.
11. Without requiring attendees to provide conference or seminar agendas, travel logs, and other corroborating evidence, it is impossible to determine if City employees inflated expense reimbursement Form Part II for the allowable per diem cost of such meals that may have been provided as a part of the conference cost.
12. It is apparent that the City failed to closely examine the supporting documentation (that was provided) with the employee expense reimbursement Form Part II. We noted instances of additional days of accommodations, excessive auto rental costs, lavish meals at award conferences, spouses traveling, and even excessive costs associated with first class airfare. We were left with the impression that whatever was submitted by the City employee was usually approved and that the accounting department rarely, if ever, audited or questioned travel expenses submitted by Akron employees. Some expenses appear inappropriate.
13. The City of Akron credit card and meal substantiation requirements are materially less than the generally accepted expense documentation requirements required by the Internal Revenue Service and the Best Practices of the Ohio Auditor of State.
14. With the limited supporting documentation that was available, and as outlined in our report, we noted some questionable practices and expenditures that have been made with City funds. As a result, we are left with a professional skeptical feeling as to what may have been purchased with City funds where the substantiation does not exist.
15. Akron City employees have been inconsistent in the amount of expense report substantiation that has been provided to support the Akron Travel Expense Report Part II’s filed.
16. Many City of Akron Travel Expense Report Part II’s reviewed noted an expenditure paid with a credit card (usually the Mayors). Never was the corresponding credit card statement affixed to the Part II to substantiate the fact that such an expenditure was made.

17. The City's Travel and Credit Card Policies required the City to maintain records such as receipts and other substantiating records. Receipts, beyond credit card statement references, should have accompanied the City of Akron Travel Expense Report Part II. These records should have been maintained. They have not been adequately maintained.

We have no present financial interest in the outcome of this matter. Our fees for this analysis are based upon standard hourly billing rates, and are no way contingent upon the results of our findings. We reserve the right to update this Report or provide additional opinions as counsel may request.

Very truly yours,

SKODA MINOTTI



Frank A. Suponcic, CPA, CFE, CFF
Principal

FAS/tvb

City of Akron
City Travel Expense Report Part II: Receipt Analysis
1/1/06 - 2/28/09

Exhibit 1

Employee	Date	Minimum Receipts That Should Exist													Total Receipts That Should Exist		Total Receipts Not Provided	
		Breakfast	Lunch	Dinner	Hotel	Transportation	Taxi	Rental Car	Parking	Gas	Turnpike	Airfare	Mileage	Miscellaneous	Boston Coach	Registration	Total Receipts That Should Exist	Total Receipts Not Provided
1	2/17/2006	Donald Plusquelic	3	3	1	1	-	-	1	-	-	-	-	-	-	1	10	10
2	3/13/2006	Donald Plusquelic	3	3	1	1	-	-	-	-	-	-	-	-	-	-	11	11
3	3/13/2006	Donald Plusquelic	-	3	1	1	-	-	1	-	-	-	-	-	-	-	3	3
4	3/15/2006	Donald Plusquelic	2	3	-	1	-	-	-	-	-	-	-	-	-	-	9	9
5	3/23/2006	George A. Romanoski	4	2	1	1	1	-	1	-	3	-	-	-	-	1	17	17
6	3/23/2006	George A. Romanoski	4	2	1	1	-	-	1	-	1	-	-	-	-	1	15	15
7	4/14/2006	Donald Plusquelic	1	-	-	1	-	-	-	-	-	-	-	-	-	-	5	5
8	4/14/2006	George A. Romanoski	-	-	-	1	1	-	1	-	5	-	-	-	-	1	16	16
9	5/17/2006	Diane L. Miller-Dawson	4	2	1	1	1	-	-	1	1	-	-	1	-	1	17	17
10	5/17/2006	Catherine G Watson	1	-	1	-	-	-	-	-	-	-	-	-	-	1	2	2
11	5/19/2006	Donald Plusquelic	-	-	-	1	-	-	1	-	-	-	-	-	1	-	4	4
12	5/19/2006	Donald Plusquelic	1	1	1	-	-	-	1	-	-	-	-	-	-	-	4	4
13	5/19/2006	Donald Plusquelic	-	-	-	1	-	-	-	-	-	-	-	-	-	-	13	13
14	6/15/2006	Dave Luberth	5	2	1	1	-	-	1	-	-	-	-	1	-	1	4	4
15	6/16/2006	Donald Plusquelic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9
16	6/20/2006	Donald Plusquelic	2	1	1	1	-	-	-	-	-	-	-	-	1	1	7	7
17	6/20/2006	Donald Plusquelic	2	1	2	1	-	-	-	-	-	-	-	-	-	1	7	7
18	6/20/2006	Donald Plusquelic	4	1	3	-	-	-	-	-	-	-	-	-	-	-	11	11
19	6/20/2006	Donald Plusquelic	-	4	1	-	-	-	-	-	-	-	-	-	-	-	3	3
20	6/26/2006	Donald Plusquelic	-	1	-	1	-	-	-	-	-	-	-	-	-	1	2	2
21	7/10/2006	Warren Woolford	5	6	6	1	1	1	1	-	-	1	-	-	-	22	22	22
22	7/28/2006	Robert Y Bowman	-	11	5	1	-	1	1	1	-	-	-	3	-	20	27	27
23	8/3/2006	Donald Plusquelic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
24	8/4/2006	George A. Romanoski	2	2	1	1	-	-	-	-	-	-	-	-	-	-	8	8
25	8/21/2006	Donald Plusquelic	4	1	2	-	-	-	-	-	-	-	-	-	-	-	7	7
26	8/30/2006	Donald Plusquelic	5	5	2	1	-	-	-	-	-	-	-	1	-	-	15	15
27	8/30/2006	Donald Plusquelic	7	7	2	1	-	-	-	1	-	-	-	-	-	-	24	24
28	9/25/2006	Donald Plusquelic	4	-	-	1	1	-	-	-	-	-	-	-	-	-	7	7
29	9/26/2006	George A. Romanoski	2	3	2	1	-	-	-	-	-	-	-	-	-	-	9	9
30	9/26/2006	George A. Romanoski	-	3	1	1	-	-	1	2	-	-	-	-	-	-	2	2
31	10/19/2006	Robert Y Bowman	2	3	1	1	-	-	1	-	-	-	-	2	-	-	10	10
32	10/19/2006	Robert Y Bowman	2	2	1	1	7	-	1	-	-	-	-	6	-	-	22	22
33	10/23/2006	Donald Plusquelic	9	10	14	1	1	-	-	1	-	-	-	1	-	-	37	37
34	11/2/2006	John W Valle	3	3	3	1	2	-	-	-	-	-	-	3	-	-	17	17
35	11/8/2006	Samuel Deshazor	3	3	3	1	1	-	1	-	-	-	-	-	-	-	14	14
36	11/16/2006	Donald Plusquelic	1	1	2	1	-	-	-	-	-	-	-	-	-	-	6	6
37	12/4/2006	Diane L. Miller-Dawson	2	3	3	1	1	-	-	-	-	-	-	-	-	-	10	10
38	12/4/2006	Catherine G Watson	2	3	3	-	1	-	-	-	-	-	-	-	-	-	11	11
39	12/5/2006	Garry Montgomery	2	3	3	1	1	-	-	-	-	-	-	-	-	-	11	11
40	12/5/2006	Marco Sommerle	2	3	3	1	1	-	-	-	-	-	-	-	-	-	11	11
41	12/8/2006	Robert Y Bowman	3	3	1	1	-	-	-	2	-	-	-	-	-	-	11	11
42	12/18/2006	Donald Plusquelic	1	2	5	1	-	-	-	-	-	-	-	-	-	-	5	5
43	12/18/2006	Donald Plusquelic	5	4	5	1	-	-	-	-	-	-	-	-	-	-	16	16
44	2/27/2007	George A. Romanoski	6	4	5	1	2	-	-	-	-	-	-	1	-	1	20	20
45	2/27/2007	Diane L. Miller-Dawson	6	4	5	1	-	-	-	-	-	-	-	-	-	-	21	21
46	2/27/2007	Warren Woolford	6	4	5	1	3	-	-	-	-	-	-	-	-	-	22	22
47	3/2/2007	Warren Woolford	6	4	5	1	3	-	-	-	-	-	-	-	-	-	22	22
48	4/19/2007	Samuel Deshazor	-	3	4	1	2	-	-	-	3	-	-	-	-	1	18	18
49	4/19/2007	George A. Romanoski	4	3	7	1	2	-	-	-	-	1	-	-	-	1	21	21
50	6/16/2007	Samuel Deshazor	1	1	1	1	-	-	-	1	-	-	-	-	-	-	5	5
51	6/16/2007	Warren Woolford	2	1	1	1	5	-	-	-	-	-	-	-	-	1	18	18
52	6/28/2007	Diane L. Miller-Dawson	4	5	5	1	1	-	-	-	-	-	-	1	-	1	12	12
53	7/31/2007	Samuel Deshazor	2	10	8	2	3	-	-	-	1	-	-	1	-	-	28	28
54	8/1/2007	Rock Merila	-	1	-	-	-	-	-	-	-	-	-	-	-	-	2	2
55	8/16/2007	Dave Luberth	-	4	4	1	2	-	-	-	-	-	-	1	-	-	12	12
56	8/16/2007	Robert Y Bowman	-	4	4	1	-	-	-	-	-	-	-	1	-	-	9	9
57	11/15/2007	Marco Sommerle	1	2	5	1	-	-	-	-	-	-	-	-	-	1	12	12
58	11/19/2007	Samuel Deshazor	8	17	17	1	2	-	-	-	1	-	-	1	-	1	42	42
59	11/19/2007	Samuel Deshazor	2	2	2	1	5	-	-	-	-	-	-	-	-	-	30	30
60	11/28/2007	George A. Romanoski	5	2	4	1	5	-	-	-	-	-	-	-	-	-	14	14
61	12/4/2007	Samuel Deshazor	10	3	4	6	-	-	1	-	-	1	-	-	-	-	19	19
62	12/4/2007	Robert Y Bowman	3	4	4	1	14	-	-	-	-	-	-	-	-	-	15	15
63	12/31/2007	Donald Plusquelic	1	-	1	1	-	-	1	1	-	-	-	9	-	-	4	4
64	12/31/2007	Donald Plusquelic	3	3	4	1	-	-	-	-	-	-	-	-	-	-	12	12
65	1/5/2008	Warren Woolford	2	-	3	1	6	-	-	-	-	-	-	-	-	1	15	15
66	1/15/2008	Samuel Deshazor	1	1	1	1	-	-	-	-	-	-	-	-	-	-	6	6
67	2/2/2008	Donald Plusquelic	3	2	2	1	-	-	-	-	-	-	-	-	-	-	10	10
68	2/2/2008	Donald Plusquelic	2	2	2	1	-	-	-	-	-	-	-	-	-	-	8	8
69	2/6/2008	Warren Woolford	3	3	4	1	4	-	-	-	-	-	-	-	-	-	18	18
70	2/21/2008	Samuel Deshazor	1	1	1	1	1	-	-	-	-	-	-	-	-	-	6	6

City of Akron
City Travel Expense Report Part II: Receipt Analysis
1/1/06 - 2/28/09

Exhibit I

Employee	Date	Minimum Receipts That Should Exist																	Total Receipts That Exist	Total Receipts Not Provided
		Breakfast	Lunch	Dinner	Hotel	Transportation	Taxi	Rental Car	Parking	Gas	Turnpike	Airfare	Mileage	Miscellaneous	Boston Coach	Registration	Receipts Provided			
Samuel Deshazor	2/25/2008	2	-	2	1	1	2	-	-	-	-	-	-	1	-	-	9	3	6	
Samuel Deshazor	3/6/2008	1	-	-	-	-	1	-	-	-	1	-	-	-	-	-	6	5	1	
George A. Romanoski	3/17/2008	3	2	3	1	-	5	-	-	4	-	-	-	-	-	1	20	12	8	
Samuel Deshazor	5/8/2008	2	2	3	-	-	4	-	-	-	-	-	-	-	-	7	14	7	7	
Samuel Deshazor	5/13/2008	10	9	8	3	-	6	1	-	-	-	-	-	1	-	1	40	23	17	
Warren Woolford	6/16/2008	1	2	4	1	1	7	-	-	-	-	-	-	-	-	7	18	11	7	
Marco Sommerville	6/27/2008	3	2	4	1	-	-	-	-	-	-	-	-	-	-	3	13	3	10	
Diane L. Miller-Dawson	7/1/2008	4	2	4	1	1	2	-	-	-	-	-	-	1	-	1	16	5	9	
Warren Woolford	7/1/2008	2	1	5	1	-	-	-	-	2	-	-	-	-	-	9	12	3	5	
Reck Merolla	7/1/2008	-	1	1	1	1	-	-	-	-	-	-	-	-	-	1	8	3	5	
Reck Merolla	8/22/2008	7	6	6	1	-	-	-	-	-	-	-	-	-	-	21	-	-	21	
Samuel Deshazor	8/29/2008	1	1	1	-	-	1	-	-	-	-	-	-	-	-	6	3	3	3	
Samuel Deshazor	10/29/2008	3	4	3	1	-	-	-	-	-	-	-	-	-	-	3	13	-	13	
Donald Plusquellic	10/29/2008	6	6	5	-	-	-	1	-	-	-	-	-	-	-	-	19	-	19	
Donald Plusquellic	10/29/2008	2	2	2	1	-	-	-	-	-	-	-	-	-	-	8	0	-	8	
Donald Plusquellic	11/3/2008	3	3	1	1	-	-	-	-	-	-	-	-	-	-	10	10	-	10	
Donald Plusquellic	11/7/2008	1	1	1	1	2	1	-	-	-	-	-	-	1	-	1	10	1	9	
Donald Plusquellic	11/7/2008	14	14	14	1	-	-	-	-	-	-	-	-	-	-	44	44	-	44	
Donald Plusquellic	11/15/2008	4	4	3	1	-	-	-	-	-	-	-	-	-	-	16	16	-	16	
Donald Plusquellic	11/15/2008	1	1	1	1	-	-	-	-	-	-	-	-	-	-	4	4	-	4	
Donald Plusquellic	11/15/2008	-	6	2	1	-	-	-	-	-	-	-	-	-	-	12	12	-	12	
Donald Plusquellic	11/15/2008	2	3	1	1	-	-	-	-	-	-	-	-	-	-	9	9	-	9	
Donald Plusquellic	11/15/2008	1	2	4	1	-	-	-	-	-	-	-	-	-	-	12	12	-	12	
Donald Plusquellic	11/15/2008	1	1	-	1	-	-	-	-	-	-	-	-	-	-	4	4	-	4	
Donald Plusquellic	11/17/2008	4	3	3	1	-	-	-	-	-	-	-	-	-	-	13	13	-	13	
Donald Plusquellic	11/17/2008	1	1	-	1	-	-	-	-	-	-	-	-	-	-	5	5	-	5	
Donald Plusquellic	11/17/2008	3	3	3	1	-	-	-	-	-	-	-	-	-	-	11	11	-	11	
Donald Plusquellic	11/17/2008	2	2	2	1	-	-	-	-	-	-	-	-	-	-	8	8	-	8	
Donald Plusquellic	11/17/2008	1	1	1	1	-	-	-	-	-	-	-	-	-	-	9	9	-	9	
Samuel Deshazor	12/4/2008	2	2	1	1	-	-	-	-	-	1	-	-	-	-	1	6	6	6	
Samuel Deshazor	12/15/2008	-	-	1	1	-	-	-	-	-	-	-	-	-	-	1	1	-	1	
Reck Merolla	12/26/2008	-	6	3	1	-	-	-	-	-	-	-	-	-	-	1	14	-	14	
Reck Merolla	12/26/2008	-	2	2	1	-	-	-	-	-	-	-	-	-	-	2	15	-	15	
Donald Plusquellic	12/31/2008	2	1	-	1	-	-	-	-	-	-	-	-	-	-	4	4	-	4	
Donald Plusquellic	1/15/2009	1	2	-	1	-	-	-	-	-	-	-	-	-	-	5	5	-	5	
Donald Plusquellic	1/30/2009	-	-	-	1	-	-	-	-	-	-	-	-	-	-	23	23	-	23	
Donald Plusquellic	2/4/2009	2	10	6	1	-	-	-	-	-	-	-	-	1	-	3	22	3	20	
Donald Plusquellic		225	311	315	86	99	110	8	52	11	21	6	2	46	3	38	1,383	396	584	

Exhibit 2

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction			Transaction			Transaction		
Date	Credit Card	Vendor	Passenger Name	Amount	Substantiated	Exist (Y/N)		
12/04/05	FirstMerit Bank	Travel Insurance Policy		\$ 43.74	1	1	\$ 43.74	Y
12/04/05	FirstMerit Bank	Continental		965.10	1			N
12/05/05	FirstMerit Bank	House of Hunan		33.00	1			N
12/05/05	FirstMerit Bank	Atlantis Casino Resort, Reno NV		884.80	1			N
12/05/05	FirstMerit Bank	Atlantis Casino Resort, Reno NV		884.80	1			N
12/05/05	FirstMerit Bank	Atlantis Casino Resort, Reno NV		884.80	1			N
12/05/05	FirstMerit Bank	Orbiz		6.99	1	1	6.99	Y
12/05/05	FirstMerit Bank	Travel Insurance Policy		20.54	1	1	20.54	Y
12/05/05	FirstMerit Bank	Delta Air		449.60	1			N
12/07/05	FirstMerit Bank	Wally Waffle Restaurant		23.02	1			N
12/08/05	FirstMerit Bank	Amoco Oil		35.03	1			N
12/09/05	FirstMerit Bank	Hyatt Hotels		181.26	1			N
12/15/05	FirstMerit Bank	Acapella		35.03	1			N
12/18/05	FirstMerit Bank	House of Hunan		81.09	1			N
01/01/06	FirstMerit Bank	Real One		15.78	1			N
01/01/06	FirstMerit Bank	RealOne		13.74	1			N
01/04/06	FirstMerit Bank	House of Hunan - Akron		74.01	1			N
01/05/06	FirstMerit Bank	House of Hunan - Akron		90.35	1			N
01/05/06	FirstMerit Bank	Newslibrary.com		2.95	1			N
01/11/06	FirstMerit Bank	Great Trail Council		75.00	1			N
01/11/06	FirstMerit Bank	International Downtown Association		500.00	1			N
01/13/06	FirstMerit Bank	Delta Air		210.19	1			N
01/13/06	FirstMerit Bank	Delta Air		210.19	1			N
01/14/06	FirstMerit Bank	Expedia Service Fees		10.00	1			N
01/16/06	FirstMerit Bank	Sheraton Airport Shuttle		41.00	1			N
01/17/06	FirstMerit Bank	Pilot - Sunbary, OH		28.00	1			N
01/18/06	FirstMerit Bank	National League of Cities		400.00	1	1	400.00	Y
01/19/06	FirstMerit Bank	House of Hunan - Akron		82.15	1	1	82.15	Y
01/20/06	FirstMerit Bank	Continental		131.20	1			N
01/20/06	FirstMerit Bank	Continental		100.00	1			N
01/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1			N
01/22/06	FirstMerit Bank	Airtran Airways		135.10	1			N
01/22/06	FirstMerit Bank	Airtran Airways		133.10	1			N
01/22/06	FirstMerit Bank	Airtran Airways		137.10	1			N
01/23/06	FirstMerit Bank	Continental		364.30	1	1	364.30	Y
01/25/06	FirstMerit Bank	CVS Pharmacy		134.70	1			N
01/25/06	FirstMerit Bank	Capita Hilton - Washington DC		216.41	1			N
01/26/06	FirstMerit Bank	Southwest		123.30	1	1	123.30	Y
01/27/06	FirstMerit Bank	Sheraton Airport Shuttle		6.00	1			N
01/27/06	FirstMerit Bank	Morton's of Connecticut		218.92	1			N
01/27/06	FirstMerit Bank	HMS Host		6.81	1			N

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction			Transaction		Substantiation		
Date	Credit Card	Vendor	Passenger Name	Amount	Substantiated	Exist (Y/N)	
01/28/06	FirstMerit Bank	Capital Hilton - Washington DC		705.16	1		N
01/31/06	FirstMerit Bank	Intercontinental Conf Center		3,580.82	1		N
02/01/06	FirstMerit Bank	RealOne		13.74	1		N
02/02/06	FirstMerit Bank	BP Oil		15.00	1		N
02/02/06	FirstMerit Bank	TravelCell,LLC	Donald Plusquellic	98.05	1	1	Y
02/04/06	FirstMerit Bank	RealOne		13.74	1		N
02/07/06	FirstMerit Bank	Southwest		84.30	1		N
02/08/06	FirstMerit Bank	Olive Tree Restaurant - Akron		28.13	1	1	Y
02/11/06	FirstMerit Bank	Wally Waffle Restaurant - Fairlawn		18.25	1		N
02/13/06	FirstMerit Bank	Southwest	Donald Plusquellic	114.30	1	1	Y
02/15/06	FirstMerit Bank	Enterprise Rent-A-Car		142.75	1	1	Y
02/15/06	FirstMerit Bank	DayDeal Inc		105.11	1		N
02/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1		N
02/21/06	FirstMerit Bank	Rand McNally		34.95	1		N
02/23/06	FirstMerit Bank	West Point Market		276.25	1		N
02/26/06	FirstMerit Bank	Amerisuites		165.39	1		N
03/01/06	FirstMerit Bank	Akron/Canton Airport		24.00	1		N
03/01/06	FirstMerit Bank	RealOne		13.74	1		N
03/01/06	FirstMerit Bank	Airtran Airways		125.00	1		N
03/02/06	FirstMerit Bank	Starbucks		24.00	1		N
03/03/06	FirstMerit Bank	DayDeal Inc		160.61	1		N
03/03/06	FirstMerit Bank	Excaltour Hotel/Casino		326.95	1		N
03/04/06	FirstMerit Bank	RealOne		13.74	1		N
03/04/06	FirstMerit Bank	ICSC	Donald Plusquellic	345.00	1	1	Y
03/04/06	FirstMerit Bank	Amerwestair		5.00	1		N
03/04/06	FirstMerit Bank	Excaltour Hotel/Casino		309.30	1		N
03/06/06	FirstMerit Bank	Don Alejandros Texan		85.68	1		N
03/07/06	FirstMerit Bank	Agent Fee		19.64	1		N
03/07/06	FirstMerit Bank	Southwest		10.00	1		N
03/09/06	FirstMerit Bank	Southwest	Donald Plusquellic	309.30	1	1	Y
03/10/06	FirstMerit Bank	Bricco - Akron	Donald Plusquellic	248.60	1	1	Y
03/12/06	FirstMerit Bank	Brubakers Pub - Akron		64.00	1		N
03/14/06	FirstMerit Bank	US Conference of Mayors		155.00	1		N
03/14/06	FirstMerit Bank	US Conference of Mayors	Donald Plusquellic	650.00	1	1	Y
03/15/06	FirstMerit Bank	McDonald's		650.00	1		N
03/15/06	FirstMerit Bank	Boston Coach		9.32	1		N
03/16/06	FirstMerit Bank	Detroit Coach		139.25	1		N
03/17/06	FirstMerit Bank	Delta Air	Donald Plusquellic	148.00	1	1	Y
03/17/06	FirstMerit Bank	ICSC		382.21	1		N
03/18/06	FirstMerit Bank	Expedia Service Fees		50.00	1		N
03/18/06	FirstMerit Bank	Expedia Service Fees		5.00	1		N

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction		Transaction Amount		Transaction Substantiated		Substantiation Exist (Y/N)	
Date	Credit Card	Vendor	Passenger Name	Amount			
03/18/06	FirstMerit Bank	RealOne		0.89	1		N
03/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1		N
03/21/06	FirstMerit Bank	ICSC	Warren Woolford	345.00	1	1	Y
03/23/06	FirstMerit Bank	Real.com Online		0.99	1		N
03/24/06	FirstMerit Bank	TWX Fortune Magazine		59.95	1		N
03/29/06	FirstMerit Bank	House of Hunan - Akron		67.88	1		N
03/31/06	FirstMerit Bank	Southwest	Donald Plusquellic	126.30	1	1	Y
03/31/06	FirstMerit Bank	Amtrak	Donald Plusquellic	185.00	1	1	Y
03/31/06	FirstMerit Bank	Greater Akron Chamber		60.00	1		N
04/01/06	FirstMerit Bank	RealOne		13.74	1		N
04/04/06	FirstMerit Bank	RealOne		13.74	1		N
04/25/06	FirstMerit Bank	Nordsee GMBH		10.61	1		N
04/26/06	FirstMerit Bank	Nordsee GMBH		43.97	1		N
05/06/06	FirstMerit Bank	International Purchase Transac. Fee		0.31	1		N
05/06/06	FirstMerit Bank	International Purchase Transac. Fee		1.31	1		N
05/08/06	FirstMerit Bank	Orbitz		13.98	1		N
05/08/06	FirstMerit Bank	Travel Insurance Policy		64.84	1		N
05/08/06	FirstMerit Bank	Continental	Marco Sommerville	713.60	1	1	Y
05/10/06	FirstMerit Bank	Continental	Warren Woolford	713.60	1	1	Y
05/13/06	FirstMerit Bank	Elk River System		35.00	1		N
05/18/06	FirstMerit Bank	Chicago Hilton		750.29	1		N
05/21/06	FirstMerit Bank	Southwest	Donald Plusquellic	126.30	1	1	Y
05/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1		N
05/23/06	FirstMerit Bank	Wallstreet Deji		10.76	1		N
05/23/06	FirstMerit Bank	Agent Fee		39.00	1		N
05/23/06	FirstMerit Bank	Continental		102.00	1		N
04/04/06	FirstMerit Bank	Mandalay Room Reservation NV		304.11	1		N
04/04/06	FirstMerit Bank	Mandalay Room Reservation NV		304.11	1		N
04/04/06	FirstMerit Bank	Bally's Paris Adv		114.45	1		N
04/04/06	FirstMerit Bank	Bally's Paris Adv		114.45	1		N
04/05/06	FirstMerit Bank	Sheraton Airport Shuttle		11.00	1		N
04/07/06	FirstMerit Bank	American PWR		64.99	1		N
04/07/06	FirstMerit Bank	Boston Coach		298.00	1		N
04/07/06	FirstMerit Bank	Boston Coach		73.75	1		N
04/12/06	FirstMerit Bank	Sheraton Airport Shuttle		44.00	1		N
04/12/06	FirstMerit Bank	Renaissance Hotel		678.13	1		N
04/13/06	FirstMerit Bank	Olive Tree Restaurant		40.50	1	1	Y
04/19/06	FirstMerit Bank	Sheraton Amsterdam		271.23	1		N
04/19/06	FirstMerit Bank	International Purchase Transaction Fee		8.13	1		N
04/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1		N
04/22/06	FirstMerit Bank	Shell Rosdorf		8.02	1		N

City of Akron
Credit Card Analysis
quellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction			Transaction			Transaction		
Date	Credit Card	Vendor	Passenger Name	Amount	Substantiated	Exist (Y/N)		
04/22/06	FirstMerit Bank	International Purchase Transaction Fee		0.24	1	N		
04/27/06	FirstMerit Bank	Restaurant Muenchner		128.40	1	N		
04/27/06	FirstMerit Bank	International Purchase Transaction Fee		3.85	1	N		
04/28/06	FirstMerit Bank	Maritim Hannover		3,502.50	1	N		
04/28/06	FirstMerit Bank	International Purchase Transaction Fee		105.07	1	N		
04/28/06	FirstMerit Bank	Maritim Hannover		2,159.78	1	N		
04/28/06	FirstMerit Bank	International Purchase Transaction Fee		64.79	1	N		
04/29/06	FirstMerit Bank	Travelocity Hotel		398.24	1	N		
04/29/06	FirstMerit Bank	Holiday Inn		98.66	1	N		
04/29/06	FirstMerit Bank	International Purchase Transaction Fee		2.95	1	N		
04/30/06	FirstMerit Bank	Sheraton Amsterdam		88.79	1	N		
05/01/06	FirstMerit Bank	RealOne		13.74	1	N		
05/02/06	FirstMerit Bank	Hilton Schiphol		441.13	1	N		
05/02/06	FirstMerit Bank	International Purchase Transaction Fee		13.23	1	N		
05/02/06	FirstMerit Bank	Amwestair		238.61	1	Y		
05/03/06	FirstMerit Bank	Expedia Service Fees		5.00	1	N		
05/03/06	FirstMerit Bank	Southwest		197.10	1	Y		
05/04/06	FirstMerit Bank	RealOne		13.74	1	N		
06/10/06	FirstMerit Bank	TWXX CNN Pipeline		2.95	1	N		
06/13/06	FirstMerit Bank	House of Hunan - Akron		89.67	1	N		
06/14/06	FirstMerit Bank	Airtran		237.20	1	N		
06/15/06	FirstMerit Bank	Big Boy Worthington		9.01	1	N		
06/15/06	FirstMerit Bank	Goasis - Ashland		41.00	1	N		
06/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1	N		
06/22/06	FirstMerit Bank	Market Street Café - Akron		105.16	1	N		
06/23/06	FirstMerit Bank	Austrian	Donald Plusquellic	2,730.61	1	Y		
06/23/06	FirstMerit Bank	Austrian		2,730.61	1	N		
06/23/06	FirstMerit Bank	Orbitz		48.93	1	N		
06/23/06	FirstMerit Bank	Expedia Service Fees		30.00	1	N		
06/23/06	FirstMerit Bank	Expedia Service Fees		5.00	1	N		
06/26/06	FirstMerit Bank	Rhapsody Music		9.99	1	N		
06/30/06	FirstMerit Bank	Hanna Anderson		90.50	1	N		
07/01/06	FirstMerit Bank	RealOne		15.78	1	N		
07/01/06	FirstMerit Bank	Rhapsody Music		9.99	1	N		
07/04/06	FirstMerit Bank	RealOne		15.78	1	N		
06/01/06	FirstMerit Bank	RealOne		13.74	1	N		
06/01/06	FirstMerit Bank	Rhapsody Music		9.99	1	N		
06/01/06	FirstMerit Bank	Rhapsody Music		9.99	1	N		
06/01/06	FirstMerit Bank	RealOne		13.74	1	N		
07/12/06	FirstMerit Bank	The Barley House - Akron		24.62	1	N		
07/12/06	FirstMerit Bank	TWXX CNN Pipeline		2.95	1	N		

City of Akron
Credit Card Analysis
Municipal's Credit Card
12/1/05 - 12/31/08

Debit Card	Vendor	Passenger Name	Transaction Amount	Transaction Substantiated	Substantiation Exist (Y/N)
Merit Bank	Airtran	Donald Plusquellic	507.59	1	1
Merit Bank	Dispatch - Internet		4.95	1	N
Merit Bank	Bellyfull Deli - Akron		295.00	1	1
Merit Bank	Southwest Air	Donald Plusquellic	237.10	1	1
Merit Bank	Delta Air	Donald Plusquellic	170.59	1	1
Merit Bank	Olive Tree Restaurant - Akron		76.50	1	N
Merit Bank	Olive Tree Restaurant - Akron		94.95	1	N
Merit Bank	Delta Air	Robert Bowman	714.30	1	N
Merit Bank	Crave - Akron		7.00	1	N
Merit Bank	Crave - Akron		73.00	1	N
Merit Bank	Delta Air	Donald Plusquellic	764.31	1	1
Merit Bank	Continental	Donald Plusquellic	238.61	1	1
Merit Bank	Altantis Casino Resort		245.84	1	N
Merit Bank	Altantis Casino Resort		245.84	1	N
Merit Bank	Altantis Casino Resort		245.84	1	N
Merit Bank	Altantis Casino Resort		245.84	1	N
Merit Bank	Altantis Casino Resort		245.84	1	N
Merit Bank	Expedia Service Fees		5.00	1	N
Merit Bank	Expedia Service Fees		5.00	1	N
Merit Bank	National League of Cities	Robert Bowman (\$440)/ Carol Bowman (\$60)	500.00	1	N
Merit Bank	National League of Cities	Diane Dawson (\$440)/ Len Dawson (\$60)	500.00	1	N
Merit Bank	National League of Cities	Warren Woolford (\$440)/ Betty Woolford (\$60)	500.00	1	N
Merit Bank	National League of Cities	George Romanoski (\$440)/ Janice Romanoski (\$60)	500.00	1	N
Merit Bank	National League of Cities	Don Plusquellic (\$440)/ Melissa Barthard (\$60)	45.94	1	1
Merit Bank	Electronic Arts		45.94	1	1
Merit Bank	Delta Air		593.71	1	N
Merit Bank	BP Oil		13.38	1	N
Merit Bank	HMS Host		36.07	1	N
Merit Bank	DayDeal Inc		92.78	1	1
Merit Bank	Canyons Resort Lodging		689.35	1	N
Merit Bank	Marathon Oil		4.26	1	N
Merit Bank	RealOne		15.78	1	N
Merit Bank	Real.com Online		0.08	1	N
Merit Bank	RealOne		15.78	1	N
Merit Bank	Wendy's		10.85	1	N
Merit Bank	Alaska Air		491.50	1	N
Merit Bank	Expedia Service Fees		5.00	1	N
Merit Bank	Air China	Donald Plusquellic	2,074.92	1	1
Merit Bank	Expedia Service Fees		24.95	1	N
Merit Bank	US Airways		290.60	1	N
Merit Bank	A Britags Passport		430.00	1	1
Merit Bank	Expedia Service Fees	Donald Plusquellic	5.00	1	N

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction		Transaction		Transaction		Transaction		Transaction	
Date	Credit Card	Vendor	Passenger Name	Amount		Substantiated	Exist (Y/N)		
09/09/06	FirstMerit Bank	United Air	John Valle	200.60	1	200.60	Y		
09/09/06	FirstMerit Bank	United Air	John Valle	2,489.93	1	2,489.93	Y		
09/09/06	FirstMerit Bank	A Briggs Passport	John Valle	215.00	1	215.00	Y		
09/10/06	FirstMerit Bank	Robert Prentice Travel		25.00	1		N		
09/10/06	FirstMerit Bank	Robert Prentice Travel		40.00	1		N		
09/16/06	FirstMerit Bank	Anita Ultramar Ventura		15.00	1		N		
09/16/06	FirstMerit Bank	Four Seasons Hotels		1,430.00	1		N		
09/18/06	FirstMerit Bank	Business Express		14.60	1		N		
09/18/06	FirstMerit Bank	Business Express		5.00	1		N		
09/18/06	FirstMerit Bank	Business Express		5.70	1		N		
09/18/06	FirstMerit Bank	Business Express		8.00	1		N		
09/18/06	FirstMerit Bank	Dell Catalog Sales		5.00	1		N		
09/18/06	FirstMerit Bank	Dell Catalog Sales		72.83	1		N		
09/18/06	FirstMerit Bank	Dell Catalog Sales	Donald Plusquellic	159.26	1	159.26	Y		
09/18/06	FirstMerit Bank	Don Drumm Studios	Donald Plusquellic	208.50	1	208.50	Y		
09/19/06	FirstMerit Bank	Dell Catalog Sales	Donald Plusquellic	68.58	1	68.58	Y		
09/20/06	FirstMerit Bank	Lori's Diner #7		25.39	1		N		
09/20/06	FirstMerit Bank	United Air		99.00	1		N		
09/20/06	FirstMerit Bank	United Air		99.00	1		N		
09/21/06	FirstMerit Bank	Epson Store		159.99	1	159.99	Y		
09/21/06	FirstMerit Bank	Huazhuo Canyin Beijing		25.44	1		N		
09/21/06	FirstMerit Bank	International Purchase Transaction Fee		0.76	1		N		
09/22/06	FirstMerit Bank	Ramada Plaza		43.15	1		N		
09/22/06	FirstMerit Bank	International Purchase Transaction Fee		1.29	1		N		
09/24/06	FirstMerit Bank	Ramada Plaza		30.84	1		N		
09/24/06	FirstMerit Bank	International Purchase Transaction Fee		0.92	1		N		
09/24/06	FirstMerit Bank	Ramada Plaza		84.77	1		N		
09/24/06	FirstMerit Bank	International Purchase Transaction Fee		2.54	1		N		
09/25/06	FirstMerit Bank	Dan Ding He Hll Jina		49.40	1		N		
09/25/06	FirstMerit Bank	International Purchase Transaction Fee		1.48	1		N		
09/25/06	FirstMerit Bank	Cheng Lian Can Yin Shanghai		48.25	1		N		
09/25/06	FirstMerit Bank	International Purchase Transaction Fee		1.44	1		N		
09/26/06	FirstMerit Bank	HMS Host		35.64	1		N		
09/26/06	FirstMerit Bank	HMS Host		28.31	1		N		
09/27/06	FirstMerit Bank	Air Tran		193.59	1		N		
10/01/06	FirstMerit Bank	RealOne		15.78	1		N		
10/11/06	FirstMerit Bank	HMS Host		7.57	1		N		
10/04/06	FirstMerit Bank	Crave, Akron, OH		94.00	1		N		
10/12/06	FirstMerit Bank	BP Oil		10.00	1		N		
10/12/06	FirstMerit Bank	Hyatt Hotels Columbus		38.83	1		N		
10/13/06	FirstMerit Bank	Olive Tree Restaurant, Akron		13.45	1		N		
10/16/06	FirstMerit Bank	Crave, Akron, OH		127.00	1		N		

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction		Transaction Amount		Transaction Substantiated		Substantiation Exist (Y/N)	
Date	Credit Card	Vendor	Passenger Name	Amount			
10/19/06	FirstMerit Bank	2Co.Com Calendars		14.99	1		N
10/23/06	FirstMerit Bank	House of Hunan, Akron		33.49	1		N
10/25/06	FirstMerit Bank	Hilton Hotels, New York		489.88	1		N
10/26/06	FirstMerit Bank	Phantomynamiclakeside		384.41	1	384.41	Y
11/01/06	FirstMerit Bank	RealOne		15.78	1		N
11/02/06	FirstMerit Bank	Orbitz		10.99	1		N
11/02/06	FirstMerit Bank	Travel Insurance Policy		27.89	1		N
11/02/06	FirstMerit Bank	Air Tran		293.60	1	293.60	Y
11/02/06	FirstMerit Bank	Continental	Donald Plusquellic	496.16	1		N
11/03/06	FirstMerit Bank	Wirelessground.com		89.79	1	89.79	Y
11/06/06	FirstMerit Bank	Dell Catalog Sales		65.82	1		N
11/07/06	FirstMerit Bank	AirTran		2,393.00	1		N
11/07/06	FirstMerit Bank	United Air	Dawson, Cunningham, Watson, Sommerville, Money Penny	138.60	1		N
11/07/06	FirstMerit Bank	United Air		138.60	1		N
11/07/06	FirstMerit Bank	United Air		138.60	1		N
11/08/06	FirstMerit Bank	Expedia Service Fees		10.00	1		N
11/14/06	FirstMerit Bank	BP Oil		27.00	1		N
11/14/06	FirstMerit Bank	Wendy's		7.28	1		N
11/14/06	FirstMerit Bank	Hyatt Hotels Columbus		392.28	1		N
11/17/06	FirstMerit Bank	Newark International Airport	Donald Plusquellic	6.83	1		N
11/22/06	FirstMerit Bank	Continental		385.10	1		N
11/22/06	FirstMerit Bank	Continental		385.10	1		N
11/22/06	FirstMerit Bank	Continental		385.10	1		N
11/26/06	FirstMerit Bank	NCP Limited		65.52	1		N
11/26/06	FirstMerit Bank	International Purchase Transaction Fee		1.96	1		N
11/26/06	FirstMerit Bank	Jury's Hotel Manchester		1,060.33	1		N
11/27/06	FirstMerit Bank	Smarte Carte		3.00	1		N
11/28/06	FirstMerit Bank	MTI Crucial Technology		343.70	1		N
11/28/06	FirstMerit Bank	Fronteirair		554.60	1		N
11/28/06	FirstMerit Bank	Fronteirair		554.60	1		N
11/28/06	FirstMerit Bank	Fronteirair		554.60	1		N
11/30/06	FirstMerit Bank	Orbitz		20.97	1		N
11/30/06	FirstMerit Bank	Travel Insurance Policy		61.62	1		N
11/30/06	FirstMerit Bank	Delta Air		449.60	1		N
11/30/06	FirstMerit Bank	Delta Air		449.60	1		N
11/30/06	FirstMerit Bank	Delta Air		449.60	1		N
12/01/06	FirstMerit Bank	The Bailey House, Akron		105.24	1		N
12/01/06	FirstMerit Bank	Market Street		91.55	1		N
12/01/06	FirstMerit Bank	RealOne		15.78	1		N
12/04/06	FirstMerit Bank	Market Street		73.82	1		N
12/04/06	FirstMerit Bank	Orbitz		6.99	1		N

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction			Transaction		
Date	Credit Card	Vendor	Passenger Name	Amount	Transaction Substantiated Exist (Y/N)
12/04/06	FirstMerit Bank	Travel Insurance Policy		43.74	1 1
12/04/06	FirstMerit Bank	Continental		965.10	1 1
12/05/06	FirstMerit Bank	House of Hunan		33.00	1 1
12/05/06	FirstMerit Bank	Atlantis Casino Resort		884.80	1 1
12/05/06	FirstMerit Bank	Atlantis Casino Resort		884.80	1 1
12/05/06	FirstMerit Bank	Atlantis Casino Resort		884.80	1 1
12/05/06	FirstMerit Bank	Orbitz	Marco Sommerville	6.99	1 1
12/05/06	FirstMerit Bank	Travel Insurance Policy		20.54	1 1
12/05/06	FirstMerit Bank	Delta Air		449.60	1 1
12/07/06	FirstMerit Bank	Wally Warfle Restaurant, Fairlawn		23.02	1 1
12/08/06	FirstMerit Bank	Amoco Oil		35.03	1 1
12/09/06	FirstMerit Bank	Hyatt Hotels, Dearborn MI		181.26	1 1
12/15/06	FirstMerit Bank	Acappella, Cleveland		35.03	1 1
12/18/06	FirstMerit Bank	House of Hunan		81.09	1 1
01/01/07	FirstMerit Bank	RealOne		15.78	1 1
12/02/06	FirstMerit Bank	Airtran Airways		499.60	1 1
12/02/06	FirstMerit Bank	Hilton - China		1,655.67	1 1
12/02/06	FirstMerit Bank	Grand Hotel Restaurant - Beijing		85.48	1 1
12/02/06	FirstMerit Bank	Grand Hyatt Restaurant - Beijing		167.36	1 1
12/05/06	FirstMerit Bank	Sheraton Airport Shuttle		127.00	1 1
12/06/06	FirstMerit Bank	Purchase Transaction Fee		49.67	1 1
12/06/06	FirstMerit Bank	Purchase Transaction Fee		2.56	1 1
12/06/06	FirstMerit Bank	Purchase Transaction Fee		5.02	1 1
12/06/06	FirstMerit Bank	Grand Hyatt Restaurant - Beijing		650.09	1 1
12/06/06	FirstMerit Bank	Smart Carte		3.00	1 1
12/06/06	FirstMerit Bank	Smart Carte		3.00	1 1
12/06/06	FirstMerit Bank	Airtran Airways		25.00	1 1
12/06/06	FirstMerit Bank	Kingled Hotel -Chongqing		86.88	1 1
12/07/06	FirstMerit Bank	Purchase Transaction Fee		19.50	1 1
12/07/06	FirstMerit Bank	Continental		158.40	1 1
12/07/06	FirstMerit Bank	Continental		10.00	1 1
12/08/06	FirstMerit Bank	Purchase Transaction Fee		2.50	1 1
12/08/06	FirstMerit Bank	Real.com Online		0.99	1 1
12/21/06	FirstMerit Bank	Dispatch - Internet		4.95	1 1
02/13/07	FirstMerit Bank	Airtran, Atlanta, GA	Donald Plusquellic	278.80	1 1
02/17/07	FirstMerit Bank	Jaspers		22.86	1 1
02/20/07	FirstMerit Bank	House of Hunan		56.55	1 1
02/23/07	FirstMerit Bank	Dell Catalog Sales		23.35	1 1
02/23/07	FirstMerit Bank	Dell Catalog Sales		192.30	1 1
02/26/07	FirstMerit Bank	Alamo Rent-a-car		589.72	1 1
02/26/07	FirstMerit Bank	Airtran, Atlanta, GA		60.00	1 1

City of Akron
Credit Card Analysis
Jellic's Credit Card
12/1/05 - 12/31/08

Transaction			Transaction Amount	Transaction Substantiated	Substantiation Exist (Y/N)
Date	Credit Card	Vendor			
02/26/07	FirstMerit Bank	Airtran, Atlanta, GA	60.00	1	N
03/01/07	FirstMerit Bank	Realone	15.76	1	N
03/02/07	FirstMerit Bank	Olive Tree Restaurant	56.20	1	Y
03/05/07	FirstMerit Bank	Continental	808.80	1	N
03/06/07	FirstMerit Bank	Marriott	7.38	1	N
03/07/07	FirstMerit Bank	Daydeal Inc	173.17	1	Y
03/07/07	FirstMerit Bank	Airtran	223.80	1	Y
03/15/07	FirstMerit Bank	Lone Star	47.25	1	N
03/30/07	FirstMerit Bank	Real Com Online	1.88	1	N
04/01/07	FirstMerit Bank	RealOne	15.76	1	N
04/04/07	FirstMerit Bank	Big City Chophouse, Akron, Oh	56.02	1	Y
04/05/07	FirstMerit Bank	Dell Catalog Sales	347.43	1	Y
04/06/07	FirstMerit Bank	Village Supplies	15.88	1	Y
04/06/07	FirstMerit Bank	Reuel S Photo Blue	16.20	1	Y
04/25/07	FirstMerit Bank	US Conf of Mayors	700.00	1	Y
04/25/07	FirstMerit Bank	US Conf of Mayors	700.00	1	Y
04/25/07	FirstMerit Bank	US Conf of Mayors	700.00	1	Y
05/02/07	FirstMerit Bank	Orbitz	13.98	1	N
05/02/07	FirstMerit Bank	Travel Insurance Policy	91.00	1	N
05/02/07	FirstMerit Bank	RealOne	15.76	1	N
05/02/07	FirstMerit Bank	NWA Air	1,004.19	1	N
05/02/07	FirstMerit Bank	NWA Air	1,004.19	1	N
05/02/07	FirstMerit Bank	Continental	276.80	1	Y
05/02/07	FirstMerit Bank	Continental	276.80	1	Y
05/04/07	FirstMerit Bank	ICSC	1,485.00	1	Y
05/07/07	FirstMerit Bank	Continental	149.40	1	Y
05/07/07	FirstMerit Bank	Continental	411.40	1	Y
05/10/07	FirstMerit Bank	Excalbur Hotel/Casino	317.19	1	Y
05/10/07	FirstMerit Bank	Excalbur Hotel/Casino	317.19	1	Y
05/10/07	FirstMerit Bank	Southwest Air	478.30	1	Y
05/10/07	FirstMerit Bank	Southwest Air	478.30	1	Y
05/06/07	FirstMerit Bank	Stoney's - Washington DC	23.80	1	N
05/06/07	FirstMerit Bank	Day Deal Inc	127.89	1	Y
05/06/07	FirstMerit Bank	Expedia Travel	284.12	1	N
05/06/07	FirstMerit Bank	Expedia Travel	314.58	1	N
05/15/07	FirstMerit Bank	Real Com Online	2.97	1	N
05/16/07	FirstMerit Bank	Sheraton Airport Shuttle	83.00	1	N
05/16/07	FirstMerit Bank	Real Com Online	0.89	1	N
05/16/07	FirstMerit Bank	National League or Cities, Washington	375.00	1	Y
05/16/07	FirstMerit Bank	National League or Cities, Washington	375.00	1	Y

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction			Transaction Amount	Transaction Substantiated	Substantiation Exist (Y/N)
Date	Credit Card	Vendor			
05/17/07	FirstMerit Bank	Business Supply.com	183.75	1	1
05/17/07	FirstMerit Bank	Luggage	197.45	1	1
05/22/07	FirstMerit Bank	Southwest Air	246.80	1	1
05/25/07	FirstMerit Bank	Millers Pub - Chicago, IL	16.89	1	1
05/26/07	FirstMerit Bank	Conrad Hotel - IL	627.05	1	1
05/31/07	FirstMerit Bank	New Era Restaurant & Café, Akron	57.91	1	1
06/01/07	FirstMerit Bank	RealOne	15.78	1	1
06/02/07	FirstMerit Bank	City Barbeque - Powell, OH	81.91	1	1
06/09/07	FirstMerit Bank	Daydeal Inc	240.79	1	1
06/10/07	FirstMerit Bank	Scribblers Internet	24.84	1	1
06/10/07	FirstMerit Bank	International Purchase Transaction Fee	0.74	1	1
06/06/07	FirstMerit Bank	GWS Blackberry Accty	89.97	1	1
06/14/07	FirstMerit Bank	National League of Cities - Washington	375.00	1	1
06/14/07	FirstMerit Bank	National League of Cities - Washington	375.00	1	1
06/16/07	FirstMerit Bank	Continental	660.80	1	1
06/16/07	FirstMerit Bank	Continental	10.00	1	1
06/27/07	FirstMerit Bank	APCOA Cleveland Hopkins	42.00	1	1
06/27/07	FirstMerit Bank	Hyatt Hotels Regency	1,540.26	1	1
07/01/07	FirstMerit Bank	RealOne	15.78	1	1
07/06/07	FirstMerit Bank	Big City Chophouse, Akron	39.29	1	1
07/12/07	FirstMerit Bank	Brain Food Café	69.90	1	1
07/13/07	FirstMerit Bank	GWS Blackberry Accty	162.55	1	1
07/18/07	FirstMerit Bank	DayDeal Inc	157.09	1	1
07/23/07	FirstMerit Bank	Big City Chophouse, Akron	52.29	1	1
07/27/07	FirstMerit Bank	Dell Catalog Sales	249.68	1	1
07/30/07	FirstMerit Bank	Akron Beacon Journal	8.95	1	1
08/01/07	FirstMerit Bank	Wally Waffle, Akron	14.29	1	1
08/01/07	FirstMerit Bank	RealOne	15.78	1	1
08/15/07	FirstMerit Bank	Bellyfull Deli - Akron	147.80	1	1
08/31/07	FirstMerit Bank	GWS Blackberry Accty	170.53	1	1
09/01/07	FirstMerit Bank	RealOne	15.78	1	1
09/04/07	FirstMerit Bank	Akron Symphony Orchestra	320.00	1	1
09/06/07	FirstMerit Bank	FTD Akron Citi Center	113.63	1	1
09/06/07	FirstMerit Bank	US Airways	367.40	1	1
09/12/07	FirstMerit Bank	Expedia Service Fees	5.00	1	1
09/12/07	FirstMerit Bank	Real.com Online	0.89	1	1
09/13/07	FirstMerit Bank	Cooking.com	130.78	1	1
09/15/07	FirstMerit Bank	Marriott	388.70	1	1
09/17/07	FirstMerit Bank	Bricco Akron	63.34	1	1

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction		Vendor		Passenger Name	Transaction Amount	Transaction Substantiated	Substantiation Exist (Y/N)
Date	Credit Card						
09/24/07	FirstMerit Bank	Southwest Air	Donald Plusquellic		125.40	1	Y
09/24/07	FirstMerit Bank	United Air			220.00	1	N
09/25/07	FirstMerit Bank	Expedia Service Fees			5.00	1	N
09/27/07	FirstMerit Bank	Harry Carays - IL			39.99	1	N
10/03/07	FirstMerit Bank	Penco Art Supplies Online, MN			50.85	1	Y
10/04/07	FirstMerit Bank	Boston Coach			102.01	1	N
10/10/07	FirstMerit Bank	NWA Air			569.00	1	N
10/10/07	FirstMerit Bank	NWA Air			569.00	1	N
10/10/07	FirstMerit Bank	Swiss United	Donald Plusquellic		630.50	1	Y
10/10/07	FirstMerit Bank	Swiss United	Gary Moneypenny		630.50	1	Y
10/06/07	FirstMerit Bank	Expedia Service Fees			10.00	1	N
10/06/07	FirstMerit Bank	Expedia Service Fees			10.00	1	N
10/15/07	FirstMerit Bank	Swiss United	Donald Plusquellic		484.90	1	Y
10/15/07	FirstMerit Bank	Swiss United	Gary Moneypenny		484.90	1	Y
10/16/07	FirstMerit Bank	Expedia Service Fees			10.00	1	N
10/24/07	FirstMerit Bank	Israel Export Institute			350.00	1	N
10/24/07	FirstMerit Bank	Israel Export Institute			350.00	1	N
10/25/07	FirstMerit Bank	Southwest Air	George Romanoski		302.80	1	Y
10/26/07	FirstMerit Bank	Lufthansa			819.10	1	N
10/26/07	FirstMerit Bank	Airtran	Warren Woolford		639.50	1	Y
10/26/07	FirstMerit Bank	Continental			362.81	1	N
10/27/07	FirstMerit Bank	Expedia Service Fees			5.00	1	N
10/27/07	FirstMerit Bank	Expedia Service Fees			5.00	1	N
10/28/07	FirstMerit Bank	Ristorante San Provoio Venezia			458.70	1	Y
10/28/07	FirstMerit Bank	International Purchase Transaction Fee			13.76	1	N
10/28/07	FirstMerit Bank	Lufthansa			217.23	1	N
10/28/07	FirstMerit Bank	International Purchase Transaction Fee			6.51	1	N
10/29/07	FirstMerit Bank	Restaurant Odean Zurich			120.22	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			3.60	1	N
10/29/07	FirstMerit Bank	Asia Coffee Shop Zurich			24.73	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			0.74	1	N
10/29/07	FirstMerit Bank	NH Zurich Airport Hotel Glatbrugg			271.50	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			8.14	1	N
10/29/07	FirstMerit Bank	Bahnhof Gare Stazione Zuerich Flugh			20.69	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			0.62	1	N
10/29/07	FirstMerit Bank	Rist Molino 718 Zuerich			97.17	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			2.91	1	N
10/29/07	FirstMerit Bank	Rist Molino 718 Zuerich			17.24	1	N
10/29/07	FirstMerit Bank	International Purchase Transaction Fee			0.51	1	N
10/30/07	FirstMerit Bank	Café Rimon Mamila Jerusalem			55.89	1	N
10/30/07	FirstMerit Bank	International Purchase Transaction Fee			1.67	1	N
11/02/07	FirstMerit Bank	NWA Air			198.40	1	N

City of Akron
Credit Card Analysis
Juellic's Credit Card
12/1/05 - 12/31/08

Transaction			Transaction	Transaction	Substantiation	
Date	Credit Card	Vendor	Passenger Name	Amount	Substantiated	Exist (Y/N)
11/02/07	FirstMerit Bank	NWA Air		198.40	1	N
11/03/07	FirstMerit Bank	A. Caffè Airport		16.13	1	N
11/03/07	FirstMerit Bank	International Purchase Transaction Fee		0.48	1	N
11/03/07	FirstMerit Bank	Caffee Safe Teofa		9.07	1	N
11/03/07	FirstMerit Bank	International Purchase Transaction Fee		0.27	1	N
11/14/07	FirstMerit Bank	US Conf of Mayors		525.00	1	Y
11/14/07	FirstMerit Bank	US Conf of Mayors		525.00	1	N
11/14/07	FirstMerit Bank	HMSHOST		11.71	1	N
11/16/07	FirstMerit Bank	Mothers Restaurant, LA		68.59	1	N
11/18/07	FirstMerit Bank	Hotel New Orleans	Warren Woolford	36.30	1	Y
11/19/07	FirstMerit Bank	Don Drumm Studios, Akron		101.50	1	N
11/20/07	FirstMerit Bank	Seafood Syll		9.03	1	N
11/20/07	FirstMerit Bank	International Purchase Transaction fee		0.27	1	N
11/25/07	FirstMerit Bank	Hotel Brunelleschi Firenze		951.56	1	N
11/25/07	FirstMerit Bank	International Purchase Transaction fee		28.54	1	N
11/30/07	FirstMerit Bank	Hilton Hotels Adv Resv, Washington		255.34	1	N
11/30/07	FirstMerit Bank	Hilton Hotels Adv Resv, Washington		255.34	1	N
12/03/07	FirstMerit Bank	McDonalds, IL		14.55	1	N
12/03/07	FirstMerit Bank	Courtyard Prague		176.70	1	N
12/03/07	FirstMerit Bank	International Purchase Transaction fee		5.30	1	N
12/03/07	FirstMerit Bank	Pilsner Urquell Rest,		1.12	1	N
12/03/07	FirstMerit Bank	International Purchase Transaction fee		0.03	1	N
12/03/07	FirstMerit Bank	Pilsner Urquell Rest,		35.34	1	N
12/03/07	FirstMerit Bank	International Purchase Transaction fee		1.06	1	N
12/06/07	FirstMerit Bank	The Lockview, Akron		66.00	1	Y
12/15/07	FirstMerit Bank	Marathon Oil		47.00	1	N
12/17/07	FirstMerit Bank	Olive Tree Restaurant, Akron		20.28	1	N
12/26/07	FirstMerit Bank	The Stables Restaurant, Canton		55.59	1	N
12/19/06	Fifth Third	Hilton Hotels		220.99	1	N
01/22/07	Fifth Third	Hilton Hotels Capital		536.84	1	N
03/05/07	Fifth Third	Late Payment Fee		39.00	1	N
04/05/07	Fifth Third	Purchase Finance Charge		4.49	1	N
04/27/07	Fifth Third	Akron Symphony Orchestra		128.00	1	Y
08/14/07	Fifth Third	Rocknes, Akron		65.14	1	Y
09/10/07	Fifth Third	Sheraton Airport Shuttle		33.00	1	N
10/01/07	Fifth Third	Late Payment Fee		19.00	1	N
10/05/07	Fifth Third	Purchase Finance Charge		1.00	1	N
11/04/07	Fifth Third	Circle K, Akron		47.80	1	N
11/04/07	Fifth Third	Pearl Bar, Zurich		41.69	1	N
11/06/07	Fifth Third	International Transaction Fee		1.25	1	N

City of Akron
Credit Card Analysis
Mayor Donald Plusquellic's Credit Card Statement Analysis
12/1/05 - 12/31/08

Transaction						
<u>Date</u>	<u>Credit Card</u>	<u>Vendor</u>	<u>Passenger Name</u>	<u>Transaction Amount</u>	<u>Transaction Substantiated</u>	<u>Substantiation Exist (Y/N)</u>
10/24/07	Fifth Third	DB Fernverkehr		57.79	1	N
11/07/07	Fifth Third	International Transaction Fee		1.73	1	N
11/17/07	Fifth Third	Hotel New Orleans	Donald Plusquellic	668.69	1	Y
11/16/07	Fifth Third	Hotel New Orleans	Ronnie Williamson	515.02	1	Y
12/05/07	Fifth Third	Purchase Finance Charge		13.38	1	N
01/03/08	Fifth Third	Purchase Finance Charge		5.40	1	N
07/10/08	FirstMerit Bank	Shula's Steak 2 - Cleveland		76.49	1	Y
Totals				\$109,064.54	498	96
				\$	33,953.90	

City of Akron
Unattached Expense Documentation
12/1/05 - 12/31/08

Exhibit 3

Transaction	Date	Credit Card	Vendor	Passenger Name	Transaction Amount
	01/20/06		Continental	Warren Woolford	\$ 289.60
	08/23/06	FirstMerit Bank	Delta	Robert Bowman	769.31
	09/20/06	FirstMerit Bank	US Airways	John Valle	295.60
	09/27/06	FirstMerit Bank	Airtran Airways	Donald Plusquellic	478.60
	01/07/08		US Conference of Mayors	Donald Plusquellic	1,672.00
	01/23/08		Southwest Airlines	Warren Woolford	136.50
	01/23/08		Hilton Hotel	Donald Plusquellic	269.34
	01/24/08		Hilton Hotel	Donald Plusquellic	880.40
	01/25/08		Southwest Airlines	Donald Plusquellic	117.50
	01/25/08		The Capital Hotel	Warren Woolford	649.22
	01/25/08		TaxiCab	Washington DC	15.00
	01/25/08		Hopkins Airport		65.00
	01/28/08		TaxiCab	Washington DC	10.00
	01/28/08		Amtrak	Warren Woolford	18.00
	01/29/08		2008 Leadership Summit	Donald Plusquellic	695.00
	02/04/08		Southwest Airlines	Donald Plusquellic	65.50
	02/16/08		Airtran Airways	Donald Plusquellic	222.00
	02/22/08		Dollar Rent a Car	Donald Plusquellic	469.80
	03/16/08		The Capital Hotel	Warren Woolford	272.00
	03/26/08		Continental	Group Deposit (20) - Dave Liebeth	800.00
	03/27/08		Continental	Group Deposit (20) - Dave Liebeth	800.00
	04/05/08	FirstMerit Bank	APC	Donald Plusquellic	67.49
	04/17/08		Expedia	Donald Plusquellic	682.60
	04/20/08		Marmm Stadthotel Hannover	Donald Plusquellic	2,944.89
	04/27/08		Softel JJ Oriental Pudong Shanghai	Donald Plusquellic	436.18
	05/13/08		Southwest Airlines	Donald Plusquellic	277.00
	05/25/08		Expedia	Donald Plusquellic	1,650.30
	05/29/08		Continental	Air fare for 20 people	5,120.00
	05/29/08		Continental	Air fare for 20 people	5,120.00
	06/04/08		Expedia	Donald Plusquellic	116.50

City of Akron
Unattached Expense Documentation
12/1/05 - 12/31/08

Transaction			Transaction Amount
<u>Date</u>	<u>Credit Card</u>	<u>Vendor</u>	<u>Passenger Name</u>
06/04/08		Bistro West Terminal - Tampa	
06/05/08		Boizao	Dinner for All-America City
06/05/08		Tampa Marriott	All-America City
06/07/08		Continental	
06/11/08		Southwest Airlines	Donald Plusquellic
06/11/08		The Churchill Hotel	Donald Plusquellic
06/16/08		Southwest Airlines	Donald Plusquellic
06/16/08		The Churchill Hotel	Donald Plusquellic
06/20/08		InterContinental Miami	Donald Plusquellic
06/21/08		Expedia	Donald Plusquellic
06/23/08		Expedia	Donald Plusquellic
09/25/08		Airtran Airways	Donald Plusquellic
09/26/08		House of Hunan	Memo from Mayor's office
09/26/08		The Lockview	Memo from Mayor's office
10/01/08		The Breakers Hotel	
10/10/08		Continental	Donald Plusquellic
11/05/08		Orbitz	Donald Plusquellic
11/06/08		Hilton - Shanghai	Donald Plusquellic
11/11/08		The King David	Donald Plusquellic
11/20/08		House of Hunan	Donald Plusquellic
12/01/08		US Conference of Mayors	Donald Plusquellic
12/16/08		Southwest Airlines	Donald Plusquellic
			<u>\$ 39,852.96 52</u>



SKODA MINOTTI

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Delivering on the Promise.

PROFESSIONAL EXPERIENCE

Skoda Minotti, CPAs, Business & Financial Advisors

Skoda, Minotti, Reeves & Co., Ltd., Certified Public Accountants

1994 - Present

Principal with a practice concentrated in litigation support, forensic accounting, strategic business planning, monetary damages and lost profits analysis, divorce issue analysis, auditing, personal and corporate income tax and financial planning.

Veres & Co., Certified Public Accountants

1985 - 1994

Manager and Director of Practice Development with a practice concentrated in forensic accounting as well as the areas of financial and income tax planning for businesses, not-for-profit entities and individuals.

Kerr Lakeside Inc.

1983 - 1985

Assistant Controller for a manufacturer of screw machine products responsible for general financial statement preparation, accounts payable, credit and collections, and accounts receivable operations for three related entities.

Lake County Recorder

2001 - Present

Serving third term as the countywide official responsible for overall administration and management of the recording and filings associated with all real estate, deed, and mortgage filings in Ohio's 11th most populous county.

EDUCATION AND DEGREES

John Carroll University (1980 - 1984)

B.S.B.A., 1984

Major in Accounting

Member of John Carroll Accounting Association

PROFESSIONAL LICENSES

- Certified Public Accountant, Ohio (1996)
- Certified Fraud Examiner (2004)
- Certified in Financial Forensics (2009)

PROFESSIONAL ORGANIZATIONS AND MEMBERSHIPS

- American Institute of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- American Institute of Certified Fraud Examiners
- Cleveland Chapter - American Institute of Certified Fraud Examiners
- Ohio Recorders Association

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CONTINUING PROFESSIONAL EDUCATION

- 2009 - American Institute of Certified Fraud Examiners Seminar - Interviewing
- 2006 - American Institute of Certified Public Accountants National Conference on Fraud and Advanced Litigation Support Services
- 2005 - American Institute of Certified Public Accountants National Conference on Fraud and Advanced Litigation Support Services
- 2001 - 2003 American Institute of Certified Public Accountants National Conference on Fraud and Advanced Litigation Support Services
- 1997 - 2000 American Institute of Certified Public Accountants National Conference on Fraud
- 1997 - American Institute of Certified Fraud Examiners Seminar – Tools and Techniques on Preventing and Detecting Fraud
- 1996 - American Institute of Certified Fraud Examiners Seminar – Tools and Techniques on Preventing and Detecting Fraud

AWARDS

2001 - 2002 - Presenter of the Year - Subject: "Fraud and Embezzlement" - Kent State University Accounting Association and Beta Alpha Psi Professional Fraternity

TESTIMONY

- 2011 - Fact Finding - Mentor Firefighters IAFF Local #1845 v. City of Mentor
- 2011 - Fact Finding - Akron Civil Service Personnel Association, Inc. v. City of Akron
- 2011 - Arbitration - Cleveland Heights IAFF Local #402 v. City of Cleveland Heights
- 2010 - Fact Finding - Parma Firefighters Local 639 v. City of Parma
- 2010 - Fact Finding - Akron FOP v. City of Akron
- 2010 - Fact Finding - Bay Village Firefighters Local 1144 v. City of Bay Village
- 2010 - Conciliation – Akron FOP Lodge #7 v. the City of Akron
- 2009 - Civil Service - Akron Firefighters v. City of Akron
- 2009 - Civil - Franklin County Parks Drilling Co. v. Thomas Reese et al.
- 2008 - Fact Finding - Eastlake Firefighters Local 2860 v. City of Eastlake
- 2007 - Civil - Summit County Buckeye Power Sales Inc. v. Paul Gondek
- 2006 - Civil - Cuyahoga County Elder v. Elghazawi, et al. Case No. 5 CV 561923
- 2005 - Fact Finding - Parma Firefighters Local 639 v. City of Parma
- 2005 - Criminal - Portage County - State of Ohio v. Deborah Aiken
- 2005 - Fact Finding - Fraternal Order of Police (Lakewood) #25 v. City of Lakewood
- 2005 - Ohio House of Representatives on "Identity Theft" legislation House Bill 135.
- 2003 - Ohio House of Representatives and Senate Subcommittees on "Identity Theft" legislation House Bill 170.
- 1999 - Domestic Relations - Cuyahoga County -Warner v. Bloor



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SEMINARS AND SPEECHES

Chambers of Commerce

Willowick, Euclid, Heights Regional Chamber of Commerce, Nardonía, Willoughby, Western Lake County, Painesville, Mentor

Educational

Kent State University Accounting Association, Case Western Reserve University Accounting Association, Lake Erie College, John Carroll University, Lakeland Community College Senior Fest, Meyers University, Lake Catholic High School

Libraries

Willoughby, Eastlake, Kirtland, Mentor, Willowick, Wickliffe, Willoughby Hills, Perry

Rotaries

Twinsburg, Nardonía, Painesville, Heights Area

Senior Citizen Organizations

Breckenridge Village, Madison Senior Center, Kirtland Senior Center, Wickliffe Senior Center, Senior Corps of Retired Executives (SCORE), Lake County Council on Aging

Other

Ohio Society of CPA's Accounting Show (2004 - 2008), International Association of Management Accountants (West & East Chapters), Cleveland Association of Paralegals, American Society of Women Accountants, Merrill Lynch, General Electric Retirees - PERI East Chapter, NARI - Akron Chapter, Lake County Board of Realtors, City of Willowick Recreation Leagues, Great Lakes Bank, Northeast Ohio Treasury Management Association, Lake Hospital System, Euclid General Hospital Volunteers, Reserves Network, Association of Registered Nurses (AORN), Ohio Society of CPA's Medical Conference, Ohio Society of CPA's Members' Conference, Northern Ohio Firefighters Jerry K. Blackburn Conference

COMMUNITY INVOLVEMENT

- Honorary Member, Lake County Association of Police Chiefs (2009)
- Member, Willoughby Area Chamber of Commerce (2006 - Present)
- Member, Mentor Area Chamber of Commerce (1997 - Present)
- Graduate, Leadership Lake County (1996)
- Chairman, Willowick, City Council Finance Committees (1990 - 1997)
- Past President and Member, Willowick Chamber of Commerce (1986 - 2004)
- City of Willowick, Ward II Councilman (elected to six terms from 1986 - 1997)
- Member, Lake County Blue Coats
- Member, Lake County Economic Development Council
- Volunteer - MS Walk

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